

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in this application.

Listing of Claims:

1. (Currently amended) A method of teaching accounting principles comprising
using a first color to represent a positive financial transaction value and using a second color
to represent a negative financial transaction value ~~in which two different colours are used to~~
~~distinguish that which is owned from that which has been used and earned thereby~~ to establish the
concept of double entry accounting,

using question sets ~~are used~~ to distinguish assets, liabilities, income and expenditure from
one another to facilitate [[their]] proper treatment of said assets, liabilities, income and expenditure
in books of account, and

using words other than commonly accepted accounting words ~~are used~~ to denote accounting
concepts.